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Study on Accounting Institution

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## 内容摘要

本文从一个新的角度——会计制序角度来探讨一些会计理论问题。在探讨制度、会计制度、秩序以及会计秩序等概念的基础上，本文建立了会计制序这一新概念。会计制序是指由包含着种种“会计事态”的“会计秩序”和作为规则与约束的“会计制度”动态发展的“逻辑整合体”，是会计秩序与会计制度融合的结果。接着我们从纵向的角度探讨了会计制序的演进历史，它表现为从会计习惯（个人的）到会计习俗（群体的），从会计习俗到会计惯例（非正式约束），再从会计惯例到会计制度（正式约束）这样一个内在于会计发展过程中的动态逻辑发展进程。从这个角度，我们重新认识了会计发展史，并得出一些有益的结论。从横向的角度，我们主要探讨了会计文化与会计制序、会计契约与会计制序之间的关系，从而建立了纵横交错的以会计制序为中心的理论体系。在会计制序理论的基础上，我们着重探讨了会计准则制定问题，并得出一些具有理论前瞻性与实践意义的结论。

本论文主要在以下几个方面进行了创新：首先，本文发展了会计秩序的理论，会计秩序是利益相关者依据其投资的资源进行利益协调与互动的过程，我们首次在不确定性的框架下对会计秩序进行了研究，并从政治经济学的视角对会计秩序问题进行了初步探讨。其次，我们整合了会计制度与会计秩序概念，在借鉴社会制序概念的基础上，提出了“会计制序”这一新概念。再次，在建立会计制序概念的基础上，我们进一步讨论了会计制序的演进过程，从而从纵向的角度对会计制序有了更深的认识，并且也对会计发展史有了新的见解。第四，在会计制序理论的指导下，我们对于会计文化、会计契约问题重新加以认识，并得出一些新结论。最后，在会计制序理论的基础上，我们对于会计准则制定进行了探讨，并得出以下一些结论：会计准则是会计制序中会计惯例向会计制度演进的产物；会计制序的发展与完善决定着会计准则的发展与完善。会计准则的发展与完善是由其内在演化力量所决定的，而建构的力量只能顺应内在演化的力量才能真正起作用。

**关键词：**会计秩序、会计制序、会计文化、会计契约、会计准则

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# ABSTRACT

This paper discusses some problems of accounting theory from a new angle---accounting institution. On the basis of discussing regulation, accounting regulation, order and accounting order, we set up the new concept of accounting institution. Accounting institution is the dynamic logical entirety including accounting order with all kinds of accounting state of affairs and accounting system as rules and regulations. It is the fusion of accounting order and accounting regulation. Then we approach the evolution history of accounting institution. It can be described by a dynamic logical development from accounting habit(individual) to accounting custom(group), from accounting custom to accounting convention(unformal regulation), from accounting convention to accounting regulation(formal regulation). From this angle, we reunderstand accounting development and get some new conclusions. From the horizontal angle, we mainly discuss the relation between accounting culture and accounting institution, between accounting contract and accounting institution. So we build a theory system around accounting institution. On the basis of accounting institution theory, we discuss the problem of formulation of accounting standards and obtain some conclusions with theoretical and practical means.

This paper has new ideas on these below sides. Firstly, we develop the theory of accounting order. Accounting order is a process of benefit coordination between interest group according to its investing resource. We study accounting order in the framework of uncertainty firstly and discuss accounting order preliminarily from the angle of political economics. Secondly, we integrate the concept of accounting regulation and accounting order. On the basis of using social institution, we approach the new concept of accounting institution. thirdly, on the basis of accounting institution, we discuss the evolution of accounting institution and recognize accounting institution more deeply from the vertical angle and have a new idea about accounting development. fourthly, guided by accounting institution theory, we reunderstand accounting culture and accounting contract and get some new conclusions. Last, on the basis of accounting institution theory, we discuss the formulation of accounting standards and get some next conclusions: Accounting standards are the product of evolution from accounting convention to accounting system. The development and improvement of accounting institution decides the development and improvement of accounting standards. The development and improvement of accounting standards are decided by its inherent evolutionary force, and the constructional force brings into effect by obeying inherent evolutionary force.

**Key words:** accounting order, accounting institution, accounting culture, accounting contract, accounting standards

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